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IN RE:)
)
UNITED CITIES GAS COMPANY,)
a Division of ATMOS ENERGY) Consolidated Docket Nos. 01-00704 and
CORPORATION INCENTIVE) 02-00850
PLAN (IPA) AUDIT ()
)
UNITED CITIES GAS COMPANY,)
a Division of ATMOS ENERGY)
CORPORATION, PETITION TO)
AMEND THE PERFORMANCE)
BASED RATEMAKING)
MECHANISM RIDER)

**SECOND SUPPLEMENTAL RESPONSE OF ATMOS ENERGY CORPORATION TO
THE ATTORNEY GENERAL'S INTERROGATORIES AND
REQUESTS TO PRODUCE**

Atmos Energy Corporation ("Atmos" or "the Company") provides this Second Supplemental Response to the Attorney General's Interrogatories and Requests to Produce pursuant to the Company's obligation to update its responses as more information becomes available. In light of the Consumer Advocate's Objections to the Motion for Approval of Settlement Agreement, the Company is providing a response to the following interrogatories. The supplemental information is indicated in bold text:

2 Identify all persons known to you, your attorney, or other agent who have knowledge, information or possess any document(s) or claim to have knowledge, information or possess any document(s) which support your answer to Interrogatory number one (1) above.

RESPONSE: Undersigned counsel, Randal Gilliam, Hal Novak, Patricia Childers, John Hack, Frank Creamer, and **Ron McDowell**.

4. With respect to each person you expect to call as an expert witness, or provide any form of testimony from, at the June 8, 2004 hearing in this matter, state:

a. their full name and work address,

RESPONSE:

**Frank Creamer
Barrington Associates, Inc.
730 Walnut Road
Barrington, Illinois 60010**

b each subject matter about which such witness is expected to testify;

RESPONSE:

Mr. Creamer will testify regarding the nature of the proposed TIF tariff.

c the substance of the facts and opinions to which the expert is expected to testify;

RESPONSE:

Mr. Creamer will testify that the proposed TIF tariff is consistent with the intent and scope of the original PBR plan and should be approved.

d. a summary of the grounds or basis of each opinion to which such witness is expected to testify; and

RESPONSE:

Mr. Creamer's opinions are based on his experience assisting the Authority with the implementation of the original PBR plan and his experience in the industry and with incentive programs in other states.

e. whether or not the expert has prepared a report, letter of memorandum of his findings, conclusions or opinions.

RESPONSE:

See Mr. Creamer's affidavit filed in Docket No. 01-00704.

Respectfully submitted,

BAKER, DONELSON, BEARMAN
CALDWELL, & BERKOWITZ, P.C

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served via U.S. Mail, postage prepaid, upon the following this the 24th day of May, 2004:

Russell T. Perkins
Timothy C. Phillips
Shilina B. Chatterjee
Office of the Attorney General
Consumer Advocate & Protection Division
P.O. Box 20207
Nashville, TN 37202

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